*Proceedings of the Government of His Highness the Maharaja of Mysore.*

Read—Letter No. 5863, dated the 3rd December 1907, from the Revenue Commissioner in Mysore, submitting for orders with his opinion a copy of letter No. 392, dated the 21st November 1907, from the Deputy Commissioner of the Mysore District, enquiring whether Government Order No. R. 1684-93—L. R. 490-06-3, dated the 2nd September 1907, conveying instructions in the matter of the levy of the special cess of one anna on supari gardens, applies also to such gardens situated in Inam villages.

2. Letter No. 8811, dated the 17th February 1908, from the same officer, forwarding for orders copy of letter No. 441, dated the 1st February 1908, from the Deputy Commissioner of the Tumkur District, soliciting orders on the same point and also as to how the cess should be levied in cases where the survey assessment of the gardens is not ascertainable owing to the Inam villages not having been surveyed and settled, and whether those Inamdars who were entitled to the Halat levied on the supari exported from their Inam villages, are now entitled to a share in the cess.

No. R. 8324-33—L. R. 295-07-3, DATED BANGALORE, 18TH JUNE 1908.

ORDER THEREON.—The benefit accruing to the holders of supari gardens by the abolition of the *halat* on supari, ordered in Government Proceedings No. Fl. 6878-88, dated the 14th March 1907, is intended to reach the holders of Inam gardens as well, and the object of levying the special cess is to provide a fund for the scientific investigation of questions concerning supari cultivation, diseases to which supari is liable, etc., in which they are also interested. Government therefore agree with the Revenue Commissioner in thinking that there is no reason to exempt garden owners in Inam villages from payment of the cess.

2. In Inam villages into which Survey and Settlement have been introduced, such cess will be calculated as on Government Lands on the rates fixed for gardens in which supari is cultivated. In unsettled villages the average supari garden assessment prevailing in the nearest sirkar or settled Inam village will be adopted as the basis of the levy.

The cess will be collected from the Inamdars along with the jodi, and they will be entitled to recover the same from the raiyats concerned under Section 86 (*b*) of the Land Revenue Code.

3. The objects of the levy of *halat* and that of levying the new supari cess being quite distinct, Government agree in the opinion of the Revenue Commissioner that holders of Inam villages are not entitled to a share in the cess.

K. S. CHANDRASEKHARA AIYAR,
*Secy. to Govt., Gen. and Rev. Depts.*